

## TAX RETURN FOR 2014%0A

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G Check all that apply. q Initial return q Initial return of a former public charity D 1. Foreign organizations, check here q Cat No 11289X Form 990-PF(2014) \_\_ \_\_ 0A-Y. Form 990-PF(2014) Paae2 Balance Sheets Attached schedules and amounts in the description column Beginning of year End of year tax on net investment income.) If section 4940(d

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### **There is a tax advantage if income from the partnership is**

There is a tax advantage if income from the partnership is low or the from ENGR 301 at Concordia University

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### **Assume that in addition to the information in Problem 50**

Assume that in addition to the information in Problem 50, Rick and Sara had no taxable income for 2010, 2011, 2012, and 2013 and \$3,800 of taxable income for 2014 computed as follows: Salary \$ 25,000 Capital loss (1,000) Adjusted gross income \$ 24,000 Less: Itemized deductions Charitable contributions of \$20,000, limited to 50% of

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### **If business operates at loss the owner can deduct the**

If business operates at loss the owner can deduct the losses from hisher from ENGR 301 at

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